Sectt. II-27—50,006—27-10-41.

Public Works (1942) Department.

INS SERIES.

G.O. No. 3365

Dated 17-9-1942

[Despatch Abstract.]

Electricity - Bellary Electric Licence - Accounts for 1939-40 - Recorded with remarks.

****

-7 JUN 1941
2381
PUBLIC WORKS DEPT.

Examiner's Office.
Bellary Ml. Council

Subject.- Audit Report - Electric Licence Accounts - 1939-40.

Lf no. 1395 7-6-41.

Forwarded to the Secretary to Government, Public Works Department, Fort St. George, Madras, with copies of the Commissioner's replies and the resolution of the Council.

Paragraph 3 of the Audit Report. The Annual Objection Statement of 1939-40 has not yet been returned with replies.

D.D.V. Chandra Rao

Dy. Examiner of Local Fund Accounts

8/6/41.

CHIEF ELECTRICAL INSPECTOR to GOVERNMENT
A/12
11.6.41

P.W. Dept

Endt. no. 1079 G/41-3 dt 10-6-41.

Forwarded to the Ch. E. I. G.
in continuation of Endt. no. 1079 G/41-1
dt 7-3-41 for remarks.

Asst. Secy. to Govt.

8/6 9/6

To

The Chief Electrical Inspector to Govt.

of audit are noted below.-

		Rs.	A.	P.
1934-35.	(a)	76	15	0
	(b)	3	15	0
	(c)	15	6	0
		96	4	0.
1935-36.	(d)	74	8	0.

The amount noted against (a) above was written off but as the write-off was not accepted in audit the loss would need to be made good. No action was taken to recover the amount included in (b) above. The remaining items were covered by decrees of the court.

(b) Paragraph 14 of the audit report for 1938-39. The sanction of Government to the diversion of ear-marked funds was not obtained till the close of audit.

6. Time-barred arrears of dues from consumers. Charges for the supply of electric energy during 1936-37, amounting to Rs.145-1-8 were pending collection at the close of audit. It was stated that suits had been filed and decrees obtained in respect of the entire sum, but the decrees were not made available for audit. Loss caused to the Council, if any, as a result of omission to take timely action for the recovery of the amounts would need to be made good.

7. Audit fees for 1939-40. The audit fees due for the year worked out to Rs.612-5-8, but this amount was not adjusted to the credit of the Provincial funds till the close of audit.

8. Interest on consumers' deposits - provision for payment not made.

Though in paragraph 9 of the audit report for 1938-39 it was pointed out that steps would need to be taken to introduce the provision necessary in the booklet of conditions for the payment of interest on consumers' deposits as directed by Government in paragraph 4 of G.O.No.345, P.W(Electricity), dated the 14th

and Capital accounts would need to be suitably revised.

(b) The sum of Rs.1196-4-3 included in the debit of Rs.11,162/- under 'G.Special charges' in the Revenue Account comprises the audit fee of Rs.583-14-7 due for 1937-38 which was already debited in the Revenue Account for that year.The debit of this amount again in the Revenue Account of the year is irregular and it should have been debited only in the Net Revenue Account for the year 1939-40.

12. Statement No.II - Capital Account. p 11 infra

(a) It is observed that the sum of Rs.15,621/-noted against '10.General Stores' includes consumable stores which should have been shown in a separate Suspense Account,the balance of which may appear in the Balance Sheet only. As the capitalisation of the cost of consumable stores is irregular, the Capital Account would need to be suitably revised.

(b) The value of General Stores as noted in the Capital Account and the Balance Sheet were Rs.15,621/-and Rs.19,615/- respectively. The difference was presumed to represent freight and carriage charges debited in the accounts already as such and not added on to the value of the stores.The difference of Rs.3,994/-is treated as an item of receipt in the Revenue account. This is irregular. The various heads under which the debit of Rs.3,994/-was originally given would need to be traced and the value of General Stores raised by Rs.3,994/-by effecting corresponding reductions under those heads.

13. Statement No.VII - Balance Sheet. p 19 infra

The amounts noted under Sundry creditors and debtors in the Balance Sheet included items relating to the years.1939-

REPLIES TO AUDIT REPORT ON THE ACCOUNTS OF THE BELLARY MUNICIPAL ELECTRIC LICENSES FOR THE YEAR 1939-40.

Para 3.
The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the objection statement which should be treated as part of the report.

Audit
The replies to the/Objection statement will be submitted separately.

Para 4.
Seventy-nine objections involving Rs. 4,154-10-8 as detailed below have been pending settlement for over two years.

Year.	No.of items pending.	Amount. Rs. a. p.
1933-34.	4.	5---9--0.
1934-35.	16.	626---7--9.
1935-36.	15.	1,116--15---0.
1936-37.	23.	921--8-- 3.
1937-38,	21.	1,484--2--3.
		4,154--10--8.

40 objections have since been cleared and the steps are being taken to clear the balance of 39 shortly.

The objections should be settled expediously and the result of the action taken reported in the replies to the audit report.

Para 5. Pending objections.
(a) Paragraph 5 of the Audit Report for 1938-39. The arrears of dues from consumers pending collection at the close of audit are noted below:-

1934-35.		Rs. A.P.
	(a)	76--15--0.
	(b)	3--15--0.
	(c)	15---6--0.
		96--4--0.
	(d)	74--8--0.

The amount noted against (a) above was written off but as the write-off was not accepted in audit the loss would need to be made good. No action was taken to recover the amount included in (b) above. The remaining items were covered by decrees of the Court.

The amount of Rs.76-15-0 plus 3-15-0 has been written off in Council's resolution No.4 dated 27-5-40. The Govment will be addressed to condone the write off separately.

Out of Rs.15-6-0 a sum of Rs.14/- has been collected. The balance will be collected and shown.

(b) Paragraph 14 of the Audit report for 1938-39. The sanction of Government to the diversions of ear-marked funds was not obtained till the close of audit.

As the electric receipts are included in the general account, the amount of diversion under electric is also clubbed in the general account. Sinee the Government have sanctioned the diversion of ear-marked funds under General Account, vide G.O.No.286 L.A., dated 24-1-40, there is no necessity to obtain fresh sanction in this case. The objection may therefore be dropped

Para 6.
Time-barred arrears of dues from consumers. Charges for the supply of electric energy during 1936-37, amounting to Rs.145-1-8 were pending collection at the close of audit. It was stated that suits had been filed and decrees obtained

The decree copies will be shown in next audit.

obtained in respect of the entire sum but the decrees were not made available for audit. Loss caused to the Counci, if any, as a result of omission to make timely action for the recovery of the amounts would need to be made good.

Para 7.
Audit fees for 1939-40. The audit fees due for the year worked out to Rs.612-5-8, but this amount was not adjusted to the credit of the Provincial funds till the close of audit.

The amount will be credited and the credit pointed out at the next annual audit.

Para 8.
Interest on consumers' deposits - provision of payment not made.
Though in paragraph 9 of the audit report 1938-39 it was pointed out that steps would need to be taken to introduce the provision necessary in the booklet of conditions for the payment of interest on consumers' deposits as directed by Government in paragrah 4 of G.O.No.345 P.W.(Electricity), dated the 14th February 1939, no action was taken to provide for the payment of interest.

The subject is under consideration and a separately reply will be submitted.

Para 9.
Registers not maintained or scrutinised.
Though the omission to maintain the wages analysis book and the journal was pointed out in paragraph 13 of the Audit report for 1938-39, these registers were not maintained during the year 1939-40 also. The consumers' ledgers maintained did not evidence any check by the Commissioner.

Noted. This will be maintained.

This will be done.

Para 10.
Electrical Engineer's pay;- proportion not credited under 'C.Public lamps'.
The Omission to credit a proportion of the Electrical Engineer's pay under 'C. Public lamps' by making a corresponding debit in the General Fund account under the proper head was pointed out in paragraph 11 of the Audit report for 1938-39. But no action was taken till the close of audit in this regard. Attention is again invited to paragraph 3(c) of G.O. No.345 Ms.P.W.(Electricity) dated the 14th February 1939.

The Chief Inspector for Electricity has been addressed in this office No 1696/41-B1 dated 25-4-41 to fix the rate of proportion of pay to be credited to Electric accounts. On receipt of the reply necessary adjustment will be given effect to in the accounts for 1940-41.

Para 11. Statement No.III - Revenue Account.

(a) A sum of Rs.1,134/- is noted in the Revenue account, as bad debts written off. It was explained that this sum included Rs.1,130/- being the value of Tools and Plant written off in previous years, but omitted to be given effect to, in the accounts of the years to which the writes off related. Details for this sum were also not furnished to facilitate the verification of the correctness of the figures in the registers of Tools and Plant. It is pointed out that as the transaction has been given effect to in the Capital account for the year, the balance at the credit of the capital account alone would need to be writt

This will be ~~recovered~~ revised accordingly while preparing the accounts for 1940-41.

to be written down by Rs.1,130/-. The Revenue and Capital accounts would need to be suitably revised.

(b) The sum of Rs.1,196-4-3 included in the debit of Rs.11,162/- under 'G. Special charges' in the Revenue Account comprises the audit fee of Rs.583-14-7 due for 1937-38 which was already debited in the Revenue account for that year. The debit of this amount again in the Revenue Account of the year is irregular and it should have been debited only in the Net Revenue Account for the year 1939-40.

Vide reply to para 11 (a) above.

Para 12. Statement No.II - Capital Account.
(a) It is observed that the sum of Rs. 15,621/- noted against '10.General stores' includes consumable stores which should have been shown in a separate suspense account, the balance of which may appear in the Balance sheet only. As the capitalisation of the cost of consumable stores is irregular, the capital account would need to be suitably revised.

The balance under '10 General stores' will be transferred to suspence account in the year 1940-41 accounts.

(b) The value of general stores as noted in the capital account and the balance sheet were Rs.15,621/- and Rs.19,615/- respectively. The difference was presumed to represent freight and carriage charges debited in the accounts already as such and not added on to the value of the stores. The difference of Rs.3,994/- is treated as an item of receipt in the Revenue account. This is irregular. The various heads under which the debit of Rs.3,994/- was originally given would need to be traced and the value of general stores raised by Rs.3,994/- by effecting corresponding reductions under those heads.

As the transactions relate from 1929-30 onwards it is not possible now to trace the original debit. As the expenditure under ordinary is debited for the year only it cannot be shown as abatement of expenditure under various heads for the debits made from 1929-30 onwards. The credit taken under receipt side appears to be correct. This may be accepted.

Para 13. Statement No.VII - Balance sheet.

The amounts noted under sundry creditors and debtors in the Balance sheet included items relating to the year 1929-30 onwards. No action would appear to have been taken to investigate why the liabilities have remained unpaid so long or why the assets have not been ralised so far. The matter would need immediate attention.

Steps will be taken to adjust the items while preparing the accounts for 1940-41.

Para 16.
On hundred and fifty items of objections involving a sum of Rs.8,866-8-0 as detailed below, were outstanding at the close of audit.

Year.	No.of objections.	Amount.
1933-34 to 1937-38.	79.	Rs.4,154--10--8.
1938-39.	25.	" 1,630--6---6.
1939-40.	46.	" 3,081---6-10.
	150.	8,866--8--0.

About 46 objections have since been cleared. The remaining will be cleared as early as possible.

Municipal Office,
Bellary, dated, 25-4-1941.

Commissioner.

Proceedings of the Municipal Council, Bellary passed at its ordinary meeting held at 5-30 P.M. on Monday the 5th May 1941 at the Municipal Office, Bellary.

---

23. Read Audit Report on the accounts of the Bellary Municipal Electric License for the year 1939-40 and the replies furnished thereto.

Res:- A p p r o v e d.

D. Abdul Rawoof,
Chairman M.C.,

/ True copy /

Commissioner.

UNDER SECRETARY TO GOVERNMENT
VII
18 AUG 1942
2128
PUBLIC WORKS DEPARTMENT

Office of the
Chief Electrical Inspector to Government,
Mettur Dam.

Endorsement No. A.46/39-40/794 dated 15 August 1942.

Sub: Bellary Electric licence - Accounts for 1939-40.
Ref: P.W.D. Endt.Nos.1079-G/41-1 dated 7-3-41, and 1079-G/41-3 dated 10-6-1941.

The accounts of the Bellary electrical undertaking for 1939-40 have been scrutinised and the following remarks are submitted:---

No.I. Statement of Loans:--

The 7% interest on Rs.1,82,000 in Bellary Municipal debentures is high. The attention of the licensee may be invite to G.O.No. Ms.2135 dated 31-8-1939 regarding the redemption of the Debentures.

No.II. Capital Account:---

In the revised accounts for 1939-40, dulyx attested by the District Inspector of Local Fund Accounts, Bellary, and forwarded to this office by the Assistant Examiner of Local Fund Accounts, the total on the Cr. side under each vertical column is incorrect. The individual figures have not also been exhibit correctly against the appropriate heads. The figure 24192 appea a typographical error for Rs.24191. The Examiner of Local Fund Accounts may be requested to look into these during the next auditing of the accounts of this undertaking.

The revised copy of No.II. Capital Accounts for 1939-40 contains many overtypes and unattested corrections and alterations. The figures as exhibited are not clear xxxxx since they have not been exhibited against the appropriate heads of account. The licensee may be advised to submit clear copies of accounts in future.

No. III. Revenue Account:---

The sum of Rs.9185-6-0 representing the amount of 'Electricity Duty', payable under the Madras Electricity Duty Act 1939 and now included under "To special items (to be specifie in G. Special charges" may be exhibited under "D. Rents, Rates and Taxes".

The sum of Rs.478 exhibited under "by sale of energy under "Special contract", is reported to be the income derived from temporary connections. This may be clubbed under the receipts of items 2, 3 and 4 on the Cr. side according to the tariff applicable for the temporary service connection.

The maintenance charges on 'Public lamps' is reported to have been credited to the receipts under 'Public lighting' in No.III. Revenue Account. This may be exhibited in the same manne as 'House Service connection charges' and as instructed in G.O. No.2732.W. dated 13th December 1934.

No.IV. Net Revenue Account:---

Interest on consumers' security deposits should be paid at 3% per annum for every complete period of 12 calendar months. Necessary provision to this effect may be made in the licensee's booklet of rates and conditions of supply as suggested in para 8 of the Audit report.

P.T.O.

16

25/31 & D/91/8-2-

The interest due for each year should be exhibited separately on the Dr. side of No. IV. Net Revenue Account, as "Interest on consumers' security deposits (paid)". If not paid, the interest due to consumers should be exhibited as a liability in the General Balance Sheet.

The licensee may be advised to allocate the revenues of the concern in the manner similar to those adopted by other local authority undertakings who have entered into Power Agreement with Government for bulk supply.

General Balance Sheet:----

Early steps may be taken for adjustment or realisation of the following items:---

Item No.		Amount.
2. Sundry Creditors	.. ..	Rs. 19394. (pending since 1929-30).
3. By Sundry Debtors	.. ..	11599.
4. By Other "	.. ..	3446.

Audit report and Municipal Council's rejoinder:-----

Paras 5(a), 7, 9. I agree with the remarks of the Examiner. But the licensee's replies may be accepted.

Para 10. The licensee has been advised on the subject in this office No. A.46/39-40/107, dated 31-5-1941.

Para 5(b). Government have approved the action of the licensee in Memorandum No. 34174-2-D.I.A. dated 12-1-1942.

The only copy of revised accounts submitted is retained in this office. The licensee has been requested to send a copy of the same direct to Government.

A copy of the Audit report and the licensee's replies thereto are herewith enclosed.

Chief Electrical Inspector
to Government.

To

The Secretary to Government,
Public Works Department, Ootacamund,
enclosure).

P.W. audit

Endt No 1079 G/41-5 dt 31-8-42

Note:
The C.E.I.G has not sent a copy of the accounts along with his endt

Billary Elec Licensee - Accts for 1939-40

Refee. Endt from the C.E.I.G No A 46/39-40/744 dated 15-8-42

The C.E.I.G is requested to send a copy of the accounts of the Billary Elec Licensee for the year 1939-40.

CNL/TSS/14.8.

To the C.E.I.G

C.F. 32 (a).

Local Administration Department

From (Name) Sri.A.Raghava Reddy,B.A.,

Designation Commissioner,
Bellary Municipality,

Station Bellary.

Received 4 SEP 1942 Registered 2389

To The Secretary to the Government of Madras,
The Public Works Department,
Ootacamund.

Thro' Janab.D.Abdul Rawoof Sahib Bahadur
B.A.,B.L.,L.L.A.,F.L.U.,
Chairman M.C.,Bellary

Enclosures :

R.C. No. F-1. 8690/42. dated 25th August 42.194 .

Sir,

Sub:- Accounts - Bellary Electric License Scheme -
Revised accounts 1939-40 - Copy - submitted.

Ref:- Chief Electrical Inspector's letter No.A.46/39-40
1354 dated 15-8-1942.

As desired by the Chief Electrical Inspector to Government in his letter referred to above, I submit herewith a copy of the revised Electric Account for 1939-40.

skr/.28.7.a.Exd:-

A Raghava Reddy
Commissioner. 29/8.

Copy to the Chief Electrical Inspector to Government of Madras for information.

Forwarded
D Abdul Rawoof
29/8

Revised Account.

R. No.III - Revenue account - for the year ending 1939-40....

1. By balance from last account. Less bad debts written off.	4.
2. By sale of energy for lighting purposes.	50,307.
3. By sale of energy for power purposes.	19,385.
4. By sale of energy under special contracts. T.Lights.	478. 13
5. By public lighting.	27,726.
6. By rental of meters and other apparatus on consumer's premises.	3,904.
7. By rents receivable.	
8. By service connexion.	3,840.
9. By miscellaneous receipts from consumers.	944.
10. By other items (to be specified).	587.
Dr. No.III REVENUE ACCOUNT - for the year ending	1,07,167.

A.Generation.	
1. To fuel.	21,053.
2. To oil, waste, water & engine room stores.	6,428.
3. To proportion of salaries of engineers, superintendents and officers.	1,555.
4. To wages and gratuities.	7,160.
5. To repairs and maintenance as follows:-	
Buildings.	299.
Plant.	728.
To special items(to be specified)	8.
To other items (to be specified).	
B.Distribution.	
1. To proportion of salaries of engineers, superintendents and officers.	1,555.
2. To wages and gratuities.	6,936.
3. To repairs, maintenance & renewals of mains.	346.
4. To repairs, maintenance & renewals of transformers	3.
5. To repairs, maintenance & renewals of meters, switches, cutouts and other apparatus on on consumer's premises.	325.
C. Public Lamps.	
1. To attendants and repairs.	892.
2. To renewals etc.	2,095.
D.Rents, rates and taxes.	
1. To rents payable.	
2. To rates and taxes.	
E.Management expenses.	
1. To salaries etc - Engineer's department.	2,074.
Clerical department.	3,611.
2. To general establishment charges.	789
F.Law Charges.	
To law expenses.	299
G.Special charges.	
To special items (to be specified).	10,021.
Service connection.	3,323.
Total expenditure.	69,500.
Amount carried to net revenue account.	37,667.
Balance carried to next account to provide for bad debts.	1,07,167.

Total.

Cr. II. Capital account - For the year 1939-40.....

	Receipts upto end of previous year.	Received during the year	Total receipts to
1.By amount raised by loans.	3,66000.	1,25,000.	4,91,000.
2." value of lands belonging to authority appropriated for electrical purposes.			
3. By value of suprlus lands sold.			
4. By other receipts (to be specified)	9,092.		9092
Amount transferred from Ordinary to Capital.	24,191.	- 1,130.	23,061.
Total.	3,99,283.	1,23,870.	5,23,153.

Dr.	Expenditure upto & of previous year.	Expenditure during the year.	Total expenditure to..
1. To preliminary expenses (to be specified).		116.	116.
2. To lands, including law charges incidental to acquisition.			
3. To value of lands appropriated for electrical purposes as per contra.			
4. To buildings.	32,006.		32,006.
5. To plant.	1,56,885.	26,470.	83,355.
6. To mains.	1,17,047.	-1,130. 2,275.	-1,130. 17,750.
7. To service connections.	* -1,572 13,877-	1,295.	15,172.
8. To transfermers etc.	24,660.	-6,[illegible]4.	4,660.
9. To meters and fees for certifying under the act.	25,015.	518.	25,533.
10 To general stores.	22,928.	-6,354.	18,399.
	** 253.		
11. To transfer to sinking fund of value of lands sold as per contra.	** 1,572.		
12. To amount applied to the reduction of principal of borrowed money from vahue of (2) lands sold as per contra.			
13. To special items (to be specified) (a)	2,759.	-76.	2,683.
(b)	19,860.	1,463.	21,323.
(c)	** 1,061. +1,005.		2,066.
(d)	3,185. ** 1,258.		1,927.
Total expenditure.	3,99,283.	24,577.	4,23,860.
To balance of Capital Amount.	1,25,000.	99,293.	99,293.
	524283.	1,23,870.	5,23,153.

GENERAL BALANCE SHEET FOR 1939-40.

To Capital Account. Amount received as per account No.1.	5,23,153.	1. By Capital account.	4,23,860.
" Sundry Creditors.	5,306.	2. " Stores on hand.	2-----
" Net Revenue Account. Balance at credit thereof.	4,588.	3. By sundry debtors for the current supplied.	11,599.
		4. " Other debtors.	3,446.
" Other items to be specified) cash deposits from consumers.	12,388.	6. Other items. Securities deposits from consumers.	12,388.
		7. Cash with Treasurer.	94,142.
Total. Rs.	5,45,435.		5,45,435.

NET REVENUE ACCOUNT for 1939-40.

DEFICIT BALANCE.	6,421.		
1. To interest on mortgage debt accured due to date.	10,981.		
2. " Instalments of Principal of money borrowed.	14,536.	By Balance from Revenue Account.	37,667.
7. " Other items payable.	1,141.		
Balance.	4,588.		
Total Rs.	37,667.	Total Rs.	37,667.

/True copy /

6/19·9

(14)

C.E. 16.
P.W. Deptt

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..		
When copied ..	4/9	✓
When examined..		
When signed ..		
When despatched.		

SUBJECT :— Elec - Bellary Electric Licensee - Accounts for 1939-40 - Recorded with remarks.

READ AGAIN ....., dated ..... 19.....

" " ..... " ..... 19.....

READ *ALSO* :—

No. 1079 L/41. From the Examiner L.F. Accts ..., No. L.F 1395, dated 7-6-1941.

" ..... " C.E.D. L/. " A.46/39-40/744 15-8-1942

" ..... " ..... " ..... " ..... 19.....

~~Resolution Rout.~~ Order Ms. No. 3365, dated 17- 9- 1941

Recorded.

2. No I - Statement of Loans.

The 7% interest on Rs 1,82,000/- in the Bellary municipal debentures is high. The attention of the licensee is drawn to Govt No. 2135 P.W.D 31-8-39 regarding the redemption of the debentures. (E)

3. No II - Capital Account.

In the revised accounts attested by the DC Inspection of Local Fund Accts, Bellary, the total on the Cr side under each vertical column is incorrect. The individual figures have not also been exhibited correctly against the appropriate heads. The figure 24,192/- appears to be a typographical error for Rs 24,191/- . The Examiner of L.F. Accounts is requested to look into these defects during the next auditing of the accounts of this undertaking.

The

The revised copy of No II Capital Account contains many erasures and unattested corrections and alterations. The figures as exhibited are not clear since they have not been shown against the appropriate heads of account. The licensee is requested to submit clear copies of the accounts in future.

4. No III - Revenue Account

The sum of Rs 9185-6-0/- representing the amount of 'Electricity Duty' payable under the Madras Elec Duty Act, 1939 and now included under "To Special items (to be specified) in Gr. Special charges" should be exhibited under "D. Rents, Rates and Taxes".

do — The sum of Rs 478/- exhibited under "by sale of energy under Special Contract" is reported to be the income derived from temporary connections. This should be clubbed under the receipts of items 2, 3 & 4 on the Cr. side according to the tariff applicable for the temporary service connection.

do — The maintenance charges on "Public Lamps" is reported to have been credited to the receipts under "Public Lighting" in No III Revenue Account. This should be credited exhibited in the same manner as "House Service Connection charges" & as instructed in Govt No. 2732 WC dated 13-12-1934.

5. No IV - Net Rev Account

do — Interest on Consumers' security deposits should be paid at 3% per annum for every complete period of 12 calendar months. Necessary provision to this effect should be made in the licensee's booklet of rates & conditions of supply as suggested

in para 8 of the Audit report.

P.W.D. "The interest due for each year should be exhibited separately on the Dr side of No IV Net Revenue Account as "Interest on Consumers' security deposits (paid)". If not paid, the interest due to Consumers should be exhibited as a liability in the General Balance Sheet.

P.W.D. The Excess in additional revenues of the electric supply undertaking should be allocated in the manner similar to those adopted by other local authorities undertakings who have entered into "Power Agreement with the Govt for bulk supply in respect of their undertakings.

L.A.D. b. General Balance Sheet.

Early steps should be taken for the adjustment or the realisation of the amounts under the following items:-

Item No.		Amount Rs.
A.	Sundry Creditors.	19,394 (pending since 1929-30)
B.	By Sundry debtors.	11,599.
C.	By other - "	446.

8/9/42 10/9/42 10/9/42

To Accountant, Bellary
" Secty, through the C.E.E.
" Examiner of L.F. Accts.
" C.E.I. Gy (2 copies)
Copy to L.A.D.

(Copy of letter)

P.W. Deptt

A draft order in accordance with the recommendation of the C.E.I. Gy is submitted. L.A.D may see before issue.

8/9/42 10/9/42 10/9/42

P.W.D 1079 G/41-6
10-9-42

L.A.D

25207

L. A. D.
(A)

the draft order may be passed & the
file returned to the P. W. D

The
8.9.42

TM
12/9

PWD

PWD
12/9

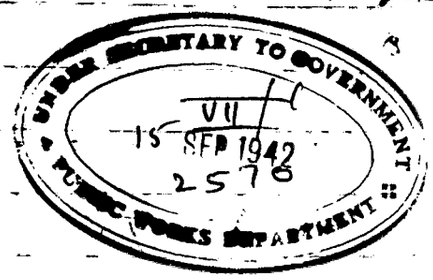
11/9/42

PWD

L.A.G.O. No 25.207.1A
12-9-42

Issue

CS
15/9/42



A-111

C.F. 32 (a).
Local Administration Department

From (Name) Sri.A.Raghava Reddy,B.A.,
Designation Commissioner,
Bellary Municipality,
Station
Bellary.

Received 31/1/43

To The Secretary to the Government of
Madras,
The Public Works Department,
Madras.
Thro' Sri.Mullangi Neelappa,
Vice-Chairman, M.C., Bellary.

18 JAN 43

UNDER SECRETARY TO GOVT.
VII
19 JAN 1943
Registered 348
PUBLIC WORKS DEPARTMENT

Enclosures : D.Dis No. 10454/42. dated 11th January 43. 194 .

Sir,

Sub:- Accounts - Bellary Electric License - 1939-40.

(X) Ref:- G.O.No.Ms.3365 Public Works Dept. dated 17-9-42.

Para 2.
The debentures are not redeemable as there is no provisinn for doing so in the agreement entered into between the Debenture holders and the Municipal Council.

Para 3. - No.II. Capital Account.
The figure Rs.24,192/- is a typographical error for Rs.24,191/-.
The instructions contained in sub-para are noted.

Para 4. - No.III. Revenue Account.
Instructions are noted and being followed now.
Noted.
Noted.

Para 5. - No.IV. Net Revenue Account.
Action is being taken to pay interest as per G.O.No.Ms.4666 dated 21-12-42.
Note
Note

P.T.O.

15

Para 6. - General Balance Sheet.

Action is being taken to clear off the items mentioned.

A Rajaratnam 13/1
Commissioner.

skr/.12.1.a.Exd:-13/1/1

A 106
29/1/6

Forwarded
Dr. Seshappa
Vice Chairman in charge.
M.C.
14/1/43

P.W.D.
Endt. No. 848 VII/43-1 dt. --::-43.

Referred to the Chief Electrical Inspector to Govt for remarks with reference to the remarks against para 2 above.

KW
26.1.43

For Secretary to Govt

To the Chief El Inspr to Govt.

(RC No 2135 P.W.D) 31.8.29 bms

ENCLOSURE:

Copy of letter R.C.No.5.867/43 dated 26-2-43 from the Commissioner, Bellary Municipality, to this office.

Sub: Accounts - Bellary Electric Licence - 1939-40.
Ref: Your letter No.A.46/39-40/87 dated 31-1-43.

I enclose herewith a copy of the Debenture Trust Deed as desired by you. The Debentures were raised, in the year 1926 to purchase the Electrical undertaking from the Bellary Electric Supply Co.,Ltd., which went into liquidation in that year. As the Council was not able to get a loan from Government, the Debentures were raised from the public with the permission of Government. The Government rate of interest at that time was 6%.

True copy.

THE BELLARY MUNICIPAL SEVEN PER CENT LOAN OF 1926.

Bellary.

Serial No. Rs.1000/-. Dated 19

By virtue of the Local Authorities Loans Act, 1914, and by virtue of G.O.No.4082 (Local Self-Government) dated 21-9-26, and by virtue of the District Municipalities Act, 1920, WE, the Bellary Municipal Council, in consideration of the sum of Rupees One Thousand only .. .. paid to us by Mr promise to pay to the said Mr.. ..... his heirs, executors, administrators and assigns or order the sum of Rupees One Thousand, repayable in Twenty equal annual instalment from the date hereof, together with interest at the rate of seven per cent per annum, payable, in the mean time, half yearly on the principal sum or on the balance of principal sum remaining due, on 31st December and 30th June of every year; and by way of security for such payment THE BELLARY MUNICIPAL COUNCIL, do hereby assign to the said Mr. ..... his heirs, executors, administrators, and assigns, so much of the proceeds of the rates, taxes and other fees and dues payable to the Bellary Municipal Council by virtue of the said District Municipalities Act, 1920; (save and except water tax), as shall suffice to satisfy the claim of the said Mr. in respect of the principal sum with interest thereon as aforesaid.

Rs.1,000.

The common seal of the said Council was affixed in the presence o

Chairman.

Councillor.

Councillor.

N.B. This debenture is transferable by endorsement which must be made in the following form:--

"Transferred to Mr.
this day of 192 .

---(ii) No transfer will be effected unless the endorsement is registered in the Office of the "BELLARY MUNICIPAL COUNCIL".

REPAYMENT OF PRINCIPAL.

No.	At Rs.50 per annum Year ending. Amount.	Balance payable.	Signature of the Chairman.	Transfers.
1 to 20.	From 31-12-27. to 31-12-46.			

Interest Payable (Half yearly).

No.	Half year ending with	Balance of principal on which interest is paid.	Amount of interest.	Signature of Chairman and date.	Transfers.
1.	30 6 27				
2.	31 12 27.				
3.	30 6 28.				
4.	31 12 28.				
5.	30 6 29.				
6.	31 12 29.				
7.	30 6 30.				
8.	31 12 30.				
9.	30 6 31.				
10. till).	31 12 46.				

(True copy.)

GS. 3.43

P.W. DEPARTMENT.

REMINDER. _____ *Branch.*

To The Chief Fire Inspector to Govt

Ans'd
12.3.43

~~have the honour to invite~~
I am directed to invite attention to. Ltr
invite
No. 348 611/43/1, dated 23-1-43 and 6

~~to request that the reply to it may be expedited~~
request that this reminder may be returned at once with information as to—

(1) the stage at which the matter now is,

(2) the date by which a reply may be expected, and

~~(3) the circumstances which have caused the delay.~~

Office P.W. Secty
Station Govt
Dated 8/3/43

Signature.
Under Secy to Govt
Designation.

SUBJ____

Bellamy Fire Licence - Beers
39-40
Mooroolbark

P.T.O.

6.

26 MAR 1943

REPLY. 1342

To The Secretary to Government,
Public Works Department.
Ootacamund.

No.A.46/39-40/172 dated 21-3-43

Sir,

Ref: P.W.D.Endt.No.348 VII/43-1 dated 23-1-43 and reminder dated 6-3-43.

Returned with the following remarks:--

A copy of the Debenture Trust Deed together with a copy of letter Rc No.B.5.867/43 dated 26-2-43 received from the Commissioner in reply to this office letter No.A.46/39-40/87 dated 31-1-43 is enclosed herewith.

The replies of the Commissioner in view of the reasons stated in his letters, may be accepted.

24.3.43.

Chief Electrical Inspector to Govt

Encls: P.W.D.Endorsement.
Copy of letter dated 26-2-43 & Debenture Deed.

CNL/GS-24.3.